

**WASHOUGAL SCHOOL DISTRICT No. 112**  
**Clark County, Washington**  
**September 1, 1992 Through August 31, 1993**

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**Schedule Of Findings**

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1. The District Should Improve Cash Controls For Associated Student Body (ASB) Fund Athletic Events

We found weak controls in ASB fund ticket sales for high school athletic events. Proper cash handling procedures require duties be separated so no one individual has both physical control over cash received and the evidence of accountability used to determine how much cash should have been collected. Primary system weaknesses at the school resulted from the ASB secretary performing incompatible duties. She issued tickets to sellers, prepared the ticket control logs, and had access to the cash deposited.

The district did not adequately account for its ticket stock. This control procedure is necessary to ensure that all cash has been properly received and deposited.

We also found weaknesses in control over season passes. Passes issued to employees and families are not serially numbered. No control log is kept to track how many passes are issued, or to whom they are issued. Responsibility for accounting for sale of passes is not adequately segregated from cash collection or depositing.

We did not find evidence of adequate supervisory review for cash deposit and accounting related to athletic events at Washougal High School.

To correct the weaknesses cited above, we recommend that district officials:

- a. Assign an individual, who does not have access to cash collections or deposits, to issue unused ticket stock to sellers.
- b. Ensure that cash deposits are regularly reconciled to tickets used.
- c. Number season passes sequentially, sell them only at a central location, and regularly reconcile passes used to amounts collected and deposited from sales.
- d. Assign a supervisor to regularly monitor the procedures to ensure that sound cash handling and ticket accounting procedures are being followed.